



Report Highlights

River Parishes Community College Louisiana Community and Technical College System

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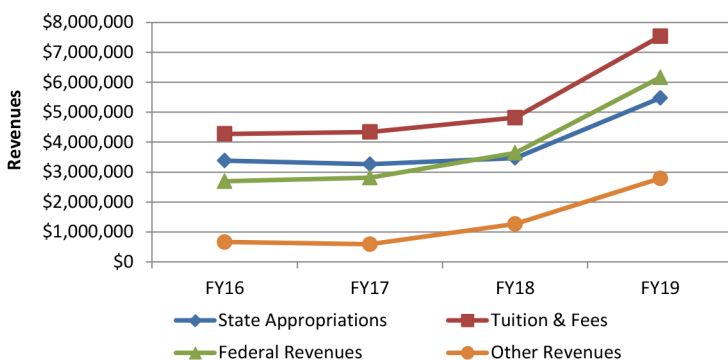
Why We Conducted This Work

We conducted certain procedures at River Parishes Community College (RPCC) to evaluate certain controls that RPCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2019, through June 30, 2020.

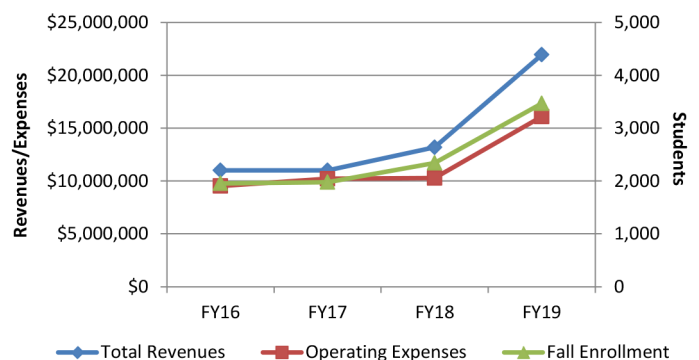
What We Found

- For the second consecutive year, RPCC did not maintain adequate controls over the assessment of student tuition and fees. Sixteen students were undercharged as a result of a course that was improperly set up in the Banner accounting system. In addition, tuition and fee waivers were not timely applied to dual-enrolled students' accounts, which could result in overcharges.
- For the second consecutive year, RPCC did not have adequate controls over outstanding student account balances. RPCC did not timely place financial holds on student accounts, have not sent notices to students with outstanding balances for more than a year after balances were incurred, did not transfer delinquent accounts to the Louisiana Office of Debt Recovery, and did not write-off student-related account balances in accordance with Louisiana Community and Technical College System (LCTCS) and RPCC policies.
- RPCC did not ensure bank reconciliations were properly prepared and reviewed. The bank reconciliations for the months of July 2019 through March 2020 did not balance, with differences between bank balances and the general ledger ranging from \$1,458,132 to negative \$1,311,551. In addition, there was no evidence of supervisor review of the monthly reconciliations. This is the second consecutive engagement in which auditors noted issues related to bank reconciliations.
- As shown below, revenues have increased over the past few fiscal years as a result of an increase in student enrollment. The increase in students is the result of the acquisition of the Westside campus in Plaquemine and the Reserve campus, which increased RPCC's service area.

Revenue Sources by Fiscal Year (FY)



Fiscal/Enrollment Trends



Sources: FY2016-2019 LCTCS Audited Financial Statements and Board of Regents website

View the full report, including management's responses, at www.la.gov.